

LISTING OF THE CLAIMS

1. (Currently amended) An elliptically polarizing plate, comprising
a polarizer[,]
a first optical anisotropic layer having a positive refractive index anisotropy, and an optical axis of the anisotropy which is tilted; and
a second optical anisotropic layer having a negative refractive index anisotropy, and an optical axis of the anisotropy which is tilted.
2. (Currently amended) The elliptically polarizing plate according to claim 1, wherein the plate comprises at least the polarizer, and the first and the second optical layers and the layers [the polarizer/the first optical anisotropic layer/the second optical anisotropic layer] are laminated [respectively at least one of them] in this order.
3. (Currently amended) The elliptically polarizing plate according to claim 1, wherein a tilt direction of the optical axis of the first optical anisotropic layer and a tilt direction of the optical axis of the second optical anisotropic layer are [configured orthogonal] configured orthogonally.
4. (Currently amended) The elliptically polarizing plate according to claim 1, wherein the first optical anisotropic layer is formed of a rod-like nematic liquid crystal [molecule].
5. (Currently amended) The elliptically polarizing plate according to claim 1, wherein the second optical anisotropic layer is formed of a discotic liquid crystal [molecule].

6. (Currently amended) A liquid crystal display comprising [the] a liquid crystal cell of [TN] twisted nematic mode, wherein the elliptically polarizing plate according to claim 1 is provided on at least one side of the liquid crystal cell.
7. (Currently amended) The liquid crystal display comprising the liquid crystal cell of [TN] twisted nematic mode according to claim 6, wherein the elliptically polarizing plate according to claim 1 is provided on one side of the liquid crystal cell [and an other] and comprising a further optical compensation layer is provided on the opposite side of the liquid crystal cell.
8. (Currently amended) The liquid crystal display according to claim 7, wherein the [other] further optical compensation layer comprises at least one layer [of] having a relation of refractive index of $n_x > n_y = n_z$, where the refractive indexes in two directions within the plane is set to n_x and n_y , the refractive index in the thickness direction is set to n_z .
9. (Currently amended) The liquid crystal display according to claim 7, wherein the [other] further optical compensation layer comprises at least one layer [of] having a relation of refractive index of $n_x = n_y > n_z$, where the refractive indexes in two directions within the plane is set to n_x and n_y , the refractive index in the thickness direction is set to n_z .
10. (Currently amended) The liquid crystal display according to claim 7, wherein the [other] further optical compensation layer comprises at least one layer [of] having a relation of refractive index of $n_x < n_y = n_z$, where the

refractive indexes in two directions within the plane is set to n_x and n_y , the refractive index in the thickness direction is set to n_z .

11. (Currently amended) The liquid crystal display according to claim 7, wherein the [other] further optical compensation layer comprises at least one layer [of] having a relation of refractive index of $n_x > n_y > n_z$, where the refractive indexes in two directions within the plane is set to n_x and n_y , the refractive index in the thickness direction is set to n_z .
12. (New) - An elliptically polarizing plate comprising a laminate of a polarizer having first planar side and an opposing planar side wherein one of the planar sides is laminated directed or indirectly to a first and a second optical layer both having a tilted axis of anisotropy and the first optical layer having a positive refractive index of anisotropy and the second optical layer having a negative refractive index of anisotropy.
13. (New) An elliptically polarizing plate as set forth in claim 12, wherein the first optical layer has an average angle of tilt of between about 20° and about 85° .
14. (New) An elliptically polarizing plate as set forth in claim 13, wherein the first optical layer has an average angle of tilt of between about 30° and about 80° .
15. (New) An elliptically polarizing plate as set forth in claim 14, wherein the first optical layer has an average angle of tilt of between about 40° and about 75° .
16. (New) An elliptically polarizing plate as set forth in claim 12, wherein the second optical layer has an average angle of tilt of between about 5° and about 70° .
17. (New) An elliptically polarizing plate as set forth in claim 16, wherein the second optical layer has an average angle of tilt of between about 7° and about 60° .

18. (New) An elliptically polarizing plate as set forth in claim 16, wherein the second optical layer has an average angle of tilt of between about 10° and about 50° .
19. (New) An elliptically polarizing plate as set forth in claim 12 wherein the optical axis of the first and the second optical layers are either parallel or orthogonal.
20. (New) An elliptically polarizing plate as set forth in claim 19 wherein the optical axis of the first and the second optical layers are orthogonal.
21. (New) A liquid crystal display comprising a liquid crystal cell having a first side laminated directly or indirectly to an elliptically polarizing plate comprising of a polarizer having first planar side and an opposing planar side wherein one of the planar sides is laminated directed or indirectly to a first and a second optical layer both having a tilted axis of anisotropy and the first optical layer having a positive refractive index of anisotropy and the second optical layer having a negative refractive index of anisotropy.
22. (New) A liquid crystal display as set forth in claim 21 further comprising a compensation layer laminated directly or indirectly to a second side of the liquid crystal cell.
23. (New) A liquid crystal display as set forth in claim 22 further comprising a reflective layer.